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and Third-Party Plaintiff

FRANKLIN K. MUKAI

FILED IN THE
UNITED STATES DISTRICT COURT
DISTRICT OF HAWAII

JUN - 1 2007

at 3 o'clock and 15 min P.M.
SUE BEITIA, CLERK

LODGED

MAY 31 2007

3:45 pm AM
CLERK, U.S. DISTRICT COURT
DISTRICT OF HAWAII

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

SPORTS SHINKO CO., LTD.,

CV 04-00125 ACK/BMK

Plaintiff,

CV 04-00126 ACK/BMK

CV 04-00128 ACK/BMK

vs.

CONSOLIDATED CASES

QK HOTEL, LLC, et al.,

STIPULATION TO TAX COSTS;

Defendants.

ORDER

and

FRANKLIN K. MUKAI, et al.,

Third-Party
Plaintiffs,

vs.

SPORTS SHINKO (USA) CO.,
LTD., et al.,

Third-Party
Defendants.

and

SPORTS SHINKO (HAWAII) CO.,
LTD., et al.

Third-Party
Defendants/
Counterclaimants,

vs.

QK HOTEL, LLC, et al.,

Third-Party
Counterclaim
Defendants.

AND CONSOLIDATED CASES

STIPULATION TO TAX COSTS

Pursuant to the Stipulation Regarding Costs; Order filed herein on May 11, 2007, the Sports Shinko Parties,¹ Franklin K. Mukai and the KG

¹ The "Sports "Shinko Parties" are Sports Shinko Co., Ltd., Sports Shinko (USA) Co., Ltd., Sports Shinko (Hawaii) Co., Ltd., Sports Shinko (Kauai) Co., Ltd., Sports Shinko Resort Hotel Corporation, Sports Shinko Waikiki) Corporation, Sports Shinko (Mililani) Co., Ltd., and Sports Shinko (Pukalani) Co., Ltd.

Parties,² by their undersigned counsel, hereby stipulate as follows with respect to the taxation of costs incurred by The Sports Shinko Parties in D. Hawaii CV Nos. 04-00125 ACK-BMK, 04-00126 ACK-BMK and 04-00128 ACK-BMK (collectively, the "Dismissed Cases") by Defendant Franklin K. Mukai:

WHEREAS the Sports Shinko Parties have reviewed the costs that Defendant Mukai seeks to tax against him in connection with the judgments entered in the Dismissed Cases; and

WHEREAS the parties make this stipulation so as to avoid disputes with respect to the taxation of Defendant Mukai's costs in connection with the Dismissed Cases; and

NOW, THEREFORE, the parties agree as follows:

1. Defendant Mukai is entitled to recover the costs detailed below in connection with the Dismissed Cases:

Cost Item	Amount
Copies of Third Party Complaints	\$180.75
Certification of Third Party Complaints	\$216.00
Service of Third Party Complaints and Summons	\$180.00
Court Reporter Fees Related to KG Defendants' MSJ	\$22.34
Total	\$599.09

² The "KG Parties" are KG Holdings, LLC, QK Hotel, LLC, OR Hotel, LLC, Pukalani Golf Club, LLC, KG Maui Development, LLC, Mililani Golf Club, LLC, Kiahuna Golf Club, LLC and KG Kauai Development, LLC.

2. The parties hereto restate and ratify the statements made in the Stipulation Regarding Costs; Order filed herein on May 11, 2007.

3. The Sports Shinko Parties will pay \$599.09 to Defendant Mukai within 10 days of the filing of this Stipulation and Order.

4. This Stipulation and Order is without prejudice to the Sports Shinko Parties' right to appeal the judgments entered in the Dismissed Cases;

5. If the judgments are reversed on appeal, Defendant Mukai will return the \$599.09 to the Sports Shinko Parties within 10 days of receipt of the decision from the Court of Appeals.

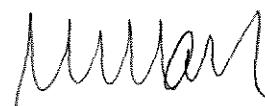
DATED: Honolulu, Hawaii, MAY 31 2007


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SPORTS SHINKO CO., LTD. v. QK HOTEL, LLC, et al., etc., D. Hawaii
CV Nos. CV 04-00125 ACK-BMK, 04-00126 ACK-BMK and 04-00128
ACK-BMK; STIPULATION TO TAX COSTS; ORDER


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APPROVED AND SO ORDERED:


THE HONORABLE BARRY M. KURREN
UNITED STATES MAGISTRATE JUDGE

SPORTS SHINKO CO., LTD. v. QK HOTEL, LLC, et al., etc., D. Hawaii
CV Nos. CV 04-00125 ACK-BMK, 04-00126 ACK-BMK and 04-00128
ACK-BMK; STIPULATION TO TAX COSTS; ORDER